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--28. The etching mask according to claim 27, wherein the etching mask has a T-shaped cross section.--

--29. The etching mask according to claim 28, comprising a cross section including a vertical bar having an end that contacts with a surface of the workpiece, and a lateral bar placed on another end of the vertical bar and having a width greater than a width of the vertical bar, wherein a pattern width of the workpiece is determined by the width of the vertical bar.--

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--30. The etching mask according to claim 27, comprising a cross section including a vertical bar having an end that contacts with a surface of the workpiece, and a lateral bar placed on another end of the vertical bar and having a width greater than a width of the vertical bar, wherein a pattern width of the workpiece is determined by the width of the vertical bar.--

--31. The etching mask according to claim 28, wherein the metal is selected from the group consisting of NiFe, NiB, NiP, Cu, Au and an alloy comprising one of Co and Ta.--

--32. The etching mask according to claim 27, wherein the metal is selected from the group consisting of NiFe, NiB, NiP, Cu, Au and an alloy comprising one of Co and Ta.--

--33. A magnetic head device, comprising:

an inductive writing head, including:

a first writing pole;

a second writing pole corresponding to the first writing pole;

and

a gap layer between the first writing pole and the second

writing pole,

wherein the second writing pole has a rectangular cross section including a sidewall substantially orthogonal to a surface of the gap layer.--

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--34. The magnetic head device according to claim 33, further comprising a magnetoresistive reading head including a magnetoresistive layer between two shield layers, wherein one of the shield layers functions as the first writing pole.--

--35. A magnetic head device, comprising:
an inductive writing head, including:
a first writing pole;
a second writing pole corresponding to the first writing pole;
and
a gap layer between the first writing pole and the second writing pole,
wherein at least part of the first writing pole, the gap layer and the second writing pole have an equal width and each have a rectangular cross section including a sidewall substantially orthongonal to a surface of a base layer.--

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--36. A magnetic head device, comprising:
an inductive writing head, including:
a first writing pole;
a second writing pole corresponding to the first writing pole;
and
a gap layer between the first writing pole and the second writing pole,
wherein the gap layer and the first writing pole are formed by dry etching using an etching mask made of a magnetic material and having a T-shaped cross section, and the etching mask is the second writing pole.--